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Attorneys for Defendants Windward/Park AB III, LLC,
Windward Capital Partners, L.P., and
Windward Capital Associates, L.P.

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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:
OCEAN RIDGE CAPITAL ADVISORS, :
LLC, as Litigation Trustee of THE MAS: LITIGATION TRUST, :
:
Plaintiff, :
:
vs. :
:
METROPOLITAN LIFE INSURANCE :
COMPANY, et al., :
:
Defendants. :
----- X

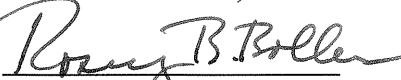
Case No. 07-CV-3213 (SAS)
ECF CASE

RULE 7.1 STATEMENT

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, the undersigned counsel for defendants Windward/Park AB III, LLC, Windward Capital Partners, L.P., and Windward Capital Associates, L.P., private non-governmental entities, certifies that there are no parent corporations of the aforementioned entities, and that no publicly-traded corporation holds more than 10% stock in the Windward Defendants.

Dated: New York, New York
August 17, 2007

LEVIN & GLASSER, P.C.

By: 

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